



## New Applications

Applications are accepted at different times during the year. For more information or to obtain an application, please call the Land Use Coordinator at (540) 772-2035 ext. 216.

New applications are subject to an enrollment fee of \$30.00, plus .30¢ per acre. This fee is set by the Roanoke County Board of Supervisors and is subject to change.

## Annual Revalidation

In September of each year, all participants in the Land Use program receives a Revalidation form. All owners must complete and sign the form and return it to the Office of Real Estate Valuation no later than December 5th. Otherwise, the parcel will be subject to a late fee or removal from the program.

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### **It is the owner's responsibility:**

- \* To notify the Real Estate Valuation Office **within 60 days** of any change in their land.
- \* To return completed Revalidation form **no later than December 5th** of each year.

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## If You Need Assistance

A full-time Land Use Coordinator is available to assist our citizens in understanding the guidelines and standards established by the SLEAC (State Land Evaluation Advisory Committee), the State of Virginia and the County of Roanoke.

For assistance, please call (540) 772-2035 ext. 216. Our office hours are Monday through Friday, 8:00 am to 5:00 pm.

## References:

- *A Citizen's Guide to the Use Value Taxation Program in Virginia.*  
<http://www.ext.vt.edu> (search on SLEAC)
- **Code of Virginia**  
<http://legis.state.va.us>  
Chapter 58.1-3230 to 3243
- **Code of the County of Roanoke**  
Chapter 21, Article III, Division 2:  
*Use Value Assessment of Certain Real Estate*  
<http://www.roanokecountyva.gov>  
(Departments, County Attorney)



**County of Roanoke, Virginia**  
**Office of Real Estate Valuation**

**Roanoke County Administration Bldg.**  
**5204 Bernard Drive SW**  
**Roanoke VA 24018**

**Phone: (540) 772-2035 x216**  
**Fax: (540) 776-7129**

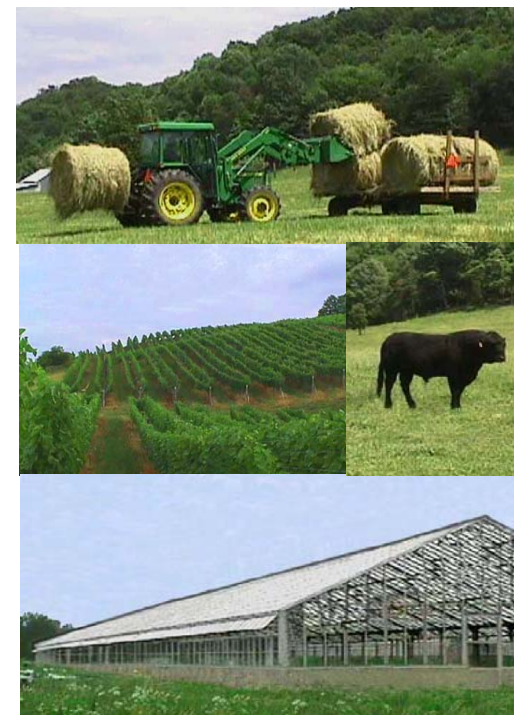
**Website: [www.roanokecountyva.gov](http://www.roanokecountyva.gov)**

# County of Roanoke

Office of Real Estate Valuation



## Land Use Program



## Uses and Guidelines



# History of the Program

Virginia law and County ordinance allows eligible agricultural, horticultural, forest and open space land to be taxed based on the land's value in use (use value) as opposed to the land's market value. Currently, 69 counties and 18 cities in Virginia have adopted local use value ordinances.

The County of Roanoke adopted the Land Use Program on April 22, 1975. This program is designed to encourage the preservation of land, conservation of natural beauty and open spaces within the County. The intent of this program is to accommodate an expanding population, promote a balanced economy and ease pressures that force the conversion of real estate to more intensive uses.

The State Land Evaluation Advisory Committee (SLEAC), establishes a use value per acre for land use parcels within Roanoke County. To qualify, a parcel must have five (5) years consecutive history of production devoted to a qualifying use. Qualifying uses of real estate for taxation based on SLEAC values are:

- Agricultural**
- Horticultural**
- Open Space**
- Forest Use**



## Agricultural Use

*Real estate in this use category must be devoted to the bona fide production for sale of crops and/or livestock useful to man.*

**Must be a five (5) acre minimum**

**Qualifying uses:**

**Livestock per 5 acres:**

- 1 cow
- 1 horse
- (pleasure horses do not qualify)**
- 5 sheep
- 100 chickens
- 66 turkeys
- 100 other fowl

**Field Crops:** Hay, Corn, Wheat

## Horticultural Use

*Real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables, ornamental plants and ornamental products.*

**Must be a five (5) acre minimum**

**Qualifying uses:**

- Nursery
- Greenhouse
- Orchard, vineyard or other fruit production

## Open Space Use

*Real estate used to provide or preserve for park and recreational purposes for the public, conservation of land, water sheds or other natural resources, floodways, historic or scenic purposes or assisting in the character, direction and timing of community development or for public interest and consistent with the land use program.*

## Forest Use

*Real estate devoted to forest use includes standing timber and trees devoted to marketable timber production, which is maintained as to constitute a forest area under standards prescribed by the State Forester.*

**Must be a 20 acre minimum**

**Qualifying uses:**

**Productive Forest Land:** Land devoted to forest use, which has well distributed commercially valuable trees that are accessible for harvesting.

**Non-Productive Forest Land:** Land devoted to forest use, but not capable of growing crops of industrial wood because of inaccessibility or adverse site conditions such as steep mountain sides, heavily eroded areas or other conditions that prohibit the growth and harvesting of a crop of trees suitable for commercial use.



## Rollback Tax

Roanoke County's use value ordinance requires land to be assessed at both market value and use value. The difference between market value and use value represents a "deferred" tax that must be repaid should the land be converted to an ineligible use. This deferred tax is referred to as the "rollback" tax and Virginia Code requires that landowners who convert their land to an ineligible use must pay back to Roanoke County the rollback tax for 5 years, plus the current year, plus interest.

Any change in use, transfer, or split of parcels may:

- Subject the property to the rollback tax
- Require new applications
- Affect eligibility for use tax